

THE GENERAL SALES TAX (VALIDATION) ACT, 1964

(Act 8 of 1964)

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THE GENERAL SALES TAX (VALIDATION) ACT, 1964

(Act 8 of 1964)*

An Act to validate the assesment, levy and collection already made, and to enable the assessment, levy and collection, of tax on the purchases of certain goods made on or after the 1st day of April, 1958 and before the 1st day of April, 1963.

Preamble.—WHEREAS it is expedient to validate the assessment, levy and collection already made, and to enable the assessment, levy and collection, of tax on the purchases of certain goods made on or after the 1st day of April, 1958 and before the 1st day of April, 1963, for the purposes hereinafter appearing;

BE it enacted in the Fifteenth Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the General Sales Tax (Validation) Act, 1964.

2. *Act XI of 1125 and notifications issued thereunder to be deemed to have effect subject to certain amendments.*—Notwithstanding anything contained in any law or in any judgment, decree or order of any court, authority or tribunal,—

(1) the provisions of the General Sales Tax Act, 1125 (Act XI of 1125), hereinafter referred to as the said Act, shall, for the purposes of, and in relation to, the assessment, levy and collection of tax under the said Act on the purchases of cashewnut with or without shells, cocoanut or copra, made on or after the 1st day of April, 1958 and before the 1st day of April, 1963, be deemed to have effect as if—

* Published in the Gazette Extraordinary dated 3rd March, 1964.

Received the assent of the Governor on the 29th day of February, 1964.

For Statement of Objects and Reasons—See Gazette extraordinary dated 1st February, 1964.

For Report of the Select Committee and the Bill as reported by the Select Committee—See Gazette Extraordinary dated 21st February, 1964.

(i) for items 35 and 37 of Schedule I of the said Act as it stood before it was amended by the General Sales Tax (Amendment) Act 1962 (Act 13 of 1962), the following items and explanations had been substituted with effect on and from the 1st day of April, 1958, namely:—

“ 35. Coconut and copra .. 4.

Explanation.—Where a tax has been levied in respect of copra, the tax, if any, levied and collected in respect of the coconut from which such copra is produced shall be refunded.

37. Cashewnut with or without shells .. 4.

Explanation.—Where a tax has been levied in respect of cashewnut without shell (cashewnut kernel), the tax, if any, levied and collected in respect of the cashewnut with shell from which such kernel is produced shall be refunded.”

(ii) for items 71 and 79 of the said Schedule as amended by the General Sales Tax (Amendment) Act, 1962 (Act 13 of 1962), the following items and explanations had been substituted with effect on and from the 1st day of April, 1962, namely :—

“ 71. Cashewnut with or without shells .. 4.

Explanation —Where a tax has been levied in respect of cashewnut without shell (cashewnut kernel), the tax, if any, levied and collected in respect of the cashewnut with shell from which such kernel is produced shall be refunded.

79 Coconut and copra 2.

Explanation.—Where a tax has been levied in respect of copra, the tax, if any, levied and collected in respect of the coconut from which such copra is produced shall be refunded.” ;

(2) notification No. H1-15501/58/RD (Notification II) dated the 1st April, 1958, issued under clause (vi) of section 5 of the said Act, shall, for the purposes of, and in relation to, the assessment, levy and collection of tax under the said Act on the purchases of cashewnut with or without shells, coconut or copra made on or after the 1st day of April, 1958 and before the 1st day of April, 1962, be deemed to have effect as if for the words “ coconut including copra ” and “ cashewnut including its kernel ” in that notification, the words ‘ coconut and copra ’ and “ cashewnut with or without shells ” were respectively substituted ;

(3) notification No. 8572/57/H2/RD (Notification I) dated the 30th September, 1958, issued under section 6 of the said Act, shall, for the purposes of, and in relation to, the assessment, levy and collection of tax under the said Act on the purchases of coconut or copra made on or after the 1st day of October, 1958 and before the 1st day of April 1962, be deemed to have effect as if for the words “ coconut including copra ” in both places where they occur in that notification, the words “ coconut and copra ” were substituted,

(4) notification No. G.O.MS. 323/Revenue dated the 31st March, 1962, issued under clause (vi) of section 5 of the said Act, shall, for the purposes of, and in relation to, the assessment, levy and collection of

tax under the said Act on the purchases of cashewnut with or without shells, cocoanut or copra made on or after the 1st day of April, 1962 and before the 1st day of April, 1963, be deemed to have effect as if for the words "cashewnut including its kernels" and "cocoanut including copra" in that notification, the words "cashewnut with or without shells" and "cocoanut and copra" were respectively substituted.

3. *Validation of the assessment, levy, etc., of taxes on cashewnut, cocoanut and copra.*—Notwithstanding anything contained in any law, or in any judgment, decree or order of any court, authority or tribunal,—

(a) all taxes assessed, levied or collected on the purchases of cashewnut with or without shells, cocoanut or copra made on or after the 1st day of April, 1958 and before the 1st day of April, 1963, shall for all purposes be deemed to be, and to have always been, validly assessed, levied or collected as if they were assessed, levied or collected under the said Act as amended by this Act, and

(b) all proceedings taken, orders passed and acts done for the assessment, levy and collection of tax on the purchases of the goods specified in clause (a) during the period specified in that clause by any officer, authority or tribunal shall for all purposes be deemed to be, and to have always been, taken, passed and done in accordance with law, and all such proceedings, orders and acts may be continued as if taken, passed and done under the said Act as amended by this Act :

Provided that nothing in this Act shall render any person liable to be convicted of an offence in respect of anything done or omitted to be done by him before the date of commencement of this Act, if such act or omission was not an offence under the said Act before the aforesaid date, but for the provisions of this Act.

4. *Repeal and saving.*—(1) The General Sales Tax (Validation) Ordinance, 1964 (Ordinance No. 1 of 1964), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken in exercise of any powers conferred by or under the said Ordinance shall be deemed to have been done or taken in the exercise of the powers conferred by or under this Act, as if this Act were in force on the date on which such thing was done or action was taken.